








Lesson Plan

Lesson 1 – Course Introduction

Time Required: 15-30 minutes

Introduction	Objectives	Topics
This lesson introduces students to the major components of the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) Programs' return preparation process.	<p>Describe the:</p> <ul style="list-style-type: none">• Various course levels and certification process• Responsibilities of a VITA/TCE volunteer• Critical components involved in the return preparation process• Resources available to assist you	     <p>What You Will Learn</p> <p>Structure of Course</p> <p>Training Materials and Tools</p> <p>Certification</p> <p>Preparing Returns</p> <p>Volunteer Responsibilities</p> <p>On-the-Job Resources</p>

Teacher Tips

Guidelines for Lesson

Guideline	Instructor Notes	Presentation Aids
Lesson background info	<p>Welcome students and thank them for their participation.</p> <p>Share links to articles:</p> <ul style="list-style-type: none">• Volunteer in Your Community• People Helping People - Volunteer Stories	<p>Internet:</p> <p>Volunteer in Your Community</p> <p>People Helping People – Volunteer Stories</p>
Provide details and engage the students	<p>Discuss all tips and cautions in detail.</p> <p>Ask students informal questions during the presentation to verify they understand the material.</p>	<p>Internet:</p> <p>Link & Learn Taxes (L&LT) Course Introduction</p>

Topic-specific Tips

Topic Name	Instructor Notes	Presentation Aids
Introduction	<p>Review lesson objectives.</p> <p>Review list of references.</p> <p>State the presentation time.</p>	<p>Visual:</p> <p>Form 13614-C</p> <p>Form 13614-C Job Aid</p> <p>Form 13615</p> <p>Pub 17</p> <p>Form 6744</p> <p>Pub 4012, Volunteer Resource Guide</p>
What You Will Learn	<p>Explain that the new training component for all volunteers participating in the VITA/TCE programs is the Volunteer Standards of Conduct (VSC) Training.</p> <p>Explain that the Volunteer Standards of Conduct (VSC) Training can be found in Form 6744 and in the VITA/TCE certification test website after registering.</p> <p>Review Form 13615.</p> <p>Discuss how volunteers' ability to prepare accurate returns is measured:</p> <ul style="list-style-type: none"> • Certification process • Taxpayer interview and verification of Form 13614-C • Quality review of all tax returns • Random selection of returns reviewed by IRS <p>Ask: The IRS mission, supported by VITA/TCE volunteers, is to provide taxpayers with top quality service by doing what? Answer: Helping taxpayers understand their tax responsibilities, and applying tax law with integrity and fairness to all.</p>	<p>Visuals:</p> <p>Form 13615</p> <p>Form 6744</p> <p>Internet:</p> <p>L&LT Course Introduction, What You'll Learn</p>

Structure of Course	<p>Discuss the five courses for the five levels of certification:</p> <ul style="list-style-type: none">• Basic• Intermediate• Advanced• Military• International <p>Share link to article that explains the Link & Learn Taxes modules.</p>	<p>Internet:</p> <p>Link & Learn Taxes: Linking volunteers to quality e-learning solutions</p>
Training Materials and Tools	<p>Display and discuss items volunteers use to gather information from taxpayers and prepare tax returns:</p> <ul style="list-style-type: none">• Form 13614-C, Section A (paper or TaxWise) to interview taxpayer• Reference materials (Pub 4012, Pub 17, TaxWise Help features)• Form 13614-C, Section C, Quality Review <p>Share link to the Intake & Interview and Quality Review Policy.</p> <p>Display and discuss items in the student training kit:</p> <ul style="list-style-type: none">• Pub 4012• Form 6744 <p>Discuss other training resources:</p> <ul style="list-style-type: none">• Appendix A• Practice labs integrated with L&LT courses• Share link to Volunteer Training Resources article	<p>Visuals:</p> <p>Form 13614-C</p> <p>Form 13614-C Job Aid</p> <p>Form 13615</p> <p>Pub 4012, Volunteer Resource Guide</p> <p>Pub 17</p> <p>Form 6744</p> <p>Appendix A</p> <p>Internet:</p> <p>Intake & Interview and Quality Review Policy</p> <p>Volunteer Training Resources</p>

Certification	<p>Review sequence of certification steps for volunteers:</p> <ul style="list-style-type: none">• Complete tax law course for selected certification level• Complete Volunteer Standards of Conduct Training, pass VSC certification test, and sign Form 13615• Pass at least Basic certification test (80%), if preparing tax returns <p>Discuss optional specialty courses on Link & Learn Taxes:</p> <ul style="list-style-type: none">• Cancellation of Debt (COD)• Health Savings Accounts (HSA) <p>Review non-preparer roles at VITA/TCE sites:</p> <ul style="list-style-type: none">• Greeter, client facilitator, communication specialist, or technical support roles require certification in VSC, but not in the other certification levels <p>Ask: Which VITA/TCE volunteers are exempt from having to complete the VSC training and certification?</p> <p>Answer: None. All volunteers must complete the VSC certification before participating in the program.</p> <p>Share link to Volunteer Training Certification article.</p> <p>Review Pub 4012 (page 3) Are You Ready to get Started? Checklist.</p>	<p>Visuals:</p> <p>Form 13615</p> <p>Pub 4012, Are You Ready to Get Started?</p> <p>Internet:</p> <p>Volunteer Training Certification</p>
Preparing Returns	<p>Emphasize that taxpayers with situations outside the scope of VITA/TCE programs must be referred to the Site Coordinator and/or professional tax preparer.</p> <p>Ask: What is the purpose of the SIDN required on every return prepared by a VITA/TCE site?</p>	<p>Internet:</p> <p>Volunteer Protection Act of 1997</p>

Answer: The IRS uses the SIDN to identify which site prepared the return.

Emphasize the importance of not accepting payment of any kind for providing tax return preparation assistance.

Ask: As a volunteer, are you legally liable for returns you prepare?

Answer: No, only professional tax preparers may be considered legally liable.

Discuss the Volunteer Protection Act. The volunteer:

- Acted within scope of responsibility
- Was trained and certified
- Committed no willful, criminal, reckless, grossly negligent, or conscious, flagrantly indifferent acts

Refer students to Volunteer Protection Act of 1997 for more information.

Volunteer
Responsibilities

Refer students to Form 13615 and discuss the six VSC.

Refer to the article found on www.irs.gov on Strengthening the Volunteer Program, which lists the Quality Site Requirements (QSR).

Discuss the list for maintaining taxpayer trust. Refer students to Pub 4299 for more information.

Ask: What should you do if you doubt the accuracy of the information a taxpayer is providing?

Answer: Discuss your concern with your Site Coordinator.

Advise students about where to report concerns about unethical behavior.

Visuals:

[Form 13615](#), Volunteer Agreement

[Pub 4299](#), Privacy, Confidentiality, and Standards of Conduct – A Public Trust

Internet:

[Strengthening the Volunteer Programs](#)

	Remind students that identity theft is a growing problem and to treat all taxpayer information as confidential.	
On-the-Job Resources	<p>Display and discuss the additional reference materials.</p> <p>Discuss the step-by-step procedures for electronic return preparation in Pub 4012 under the yellow tabs.</p> <p>Link to the TaxWise tutorials and TaxWise software sites.</p> <p>Go over the requirements for logging into the Practice Lab and using the TaxWise help feature.</p>	<p>Visuals:</p> <p>Pub 4012, Volunteer Resource Guide</p> <p>Form 13614-C Job Aid</p> <p>Pub 17</p> <p>Pub 3</p> <p>Pub 596</p> <p>Pub 972</p> <p>Internet:</p> <p>Link to TaxWise tutorial Practice Lab</p> <p>Link to TaxWise software</p>
Summary	Review the lesson summary with the class.	<p>Visuals:</p> <p>L&LT Course Introduction, Summary</p>

References

L<	Course Introduction
Form 13614-C	Form 13614-C , Intake/Interview & Quality Review Sheet
Form 13614-C Job Aid	Form 13614-C Job Aid
Pub 4012	Pub 4012, Volunteer Resource Guide Are You Ready to Get Started? Quality Site Requirements
Pub 17	Publication 17 , Your Federal Income Tax for Individuals
Form 6744	Form 6744 , VITA/TCE Volunteer Assistor's Test/Retest
Form 13615	Form 13615 , Volunteer Standards of Conduct Agreement – VITA/TCE Programs

Optional

Pub 3	Publication 3 , Armed Forces' Tax Guide
Pub 596	Publication 596 , Earned Income Credit (EIC)
Pub 972	Publication 972 , Child Tax Credit
Pub 4299	Publication 4299 , Privacy, Confidentiality, and Standards of Conduct – A Public Trust
Pub 4403	Publication 4403 , Link & Learn Taxes Updates for the 2011 Tax Year

Recommended Classroom Activities



Tax Facts



Assessments



Media: Videos
& Audio



TaxWise
Tutorial



Job Aids



Practice
Lab



Tax Facts: Link & Learn Taxes Course Introduction

Click Tax Facts for a new way to access Link & Learn Taxes Course Introduction.



Assessments – Summary and Exercises

Click Assessments for a new way to access the Summary in Link & Learn Taxes Course Introduction.



Media: Video & Audio for Lesson

There is no media associated with this lesson.



TaxWise Tips and Resources for Lesson

TaxWise screens	Context Sensitive Help or F1 TaxWise online Interview screens
Practice Lab Tutorial	From the Practice Lab, select : 1. 2011 TaxWise IRS training 2. TaxWise Desktop Preparer with VITA/TCE Training menu or the TaxWise Online Preparer with VITA/TCE Training menu 3. Starting a new return
TaxWise TV	http://www.taxwisetv.com/presentation.asp



Job Aids

ITA and FAQs for Lesson

Articles

Volunteer in Your Community

<http://www.irs.gov/Individuals/Volunteer-in-Your-Community>

People Helping People – Volunteer Stories

<http://www.irs.gov/Individuals/People-Helping-People>

Link & Learn Taxes – Modules

<http://www.irs.gov/Individuals/Link-&-Learn-Taxes-->

Volunteer Training Certification

<http://www.irs.gov/Individuals/Volunteer-Training-Certification>

Volunteer Training Resources

<http://www.irs.gov/Individuals/Volunteer-Training-Resources>

The Office of Professional Responsibility (OPR) At-a-Glance

[http://www.irs.gov/Tax-Professionals/Enrolled-Agents/The-Office-of-Professional-Responsibility-\(OPR\)-At-a-Glance-1](http://www.irs.gov/Tax-Professionals/Enrolled-Agents/The-Office-of-Professional-Responsibility-(OPR)-At-a-Glance-1)

Tax Topics

IRS Services – Volunteer Tax Assistance

<http://www.irs.gov/taxtopics/tc101.html>

Other

Intake & Interview and Quality Review Policy

http://www.irs.gov/pub/irs-utl/2012_qsr_policy.pdf

Volunteer Protection Act of 1997

<http://www.gpo.gov/fdsys/pkg/PLAW-105publ19/html/PLAW-105publ19.htm>

Strengthening the Volunteer Programs

<http://www.irs.gov/Individuals/Strengthening-the-Volunteer-Programs>

References

References for L< Course Introduction

<http://apps.irs.gov/app/vita/content/01/references.jsp>



Practice Lab

Practice Lab

There is no practice lab associated with this lesson.
